Yorkville Raymond Farm Drainage District Racine County

ANNUAL REPORT

The Racine County Drainage Board submits the following annual report for the above identified drainage district for the 12 months period: 9/1/25 through 8/31/26.

I. Financial Statement

	DEBTS	CREDITS
Starting Balance as of 9/1/25		$364,277.93
Assessments Collected		$407,040.00
Interest earned on Deposits		$8,081.48
Draws on Loan		$0.00
Other receipts - Special Assessment Letters		$180.00
Other receipts - Partial Releases		$0.00
TOTAL OF ALL RECEIPTS		$415,301.48
Amounts Paid out for District Activities	$73,645.20	
Amounts Paid Out to Repay Loans or Bonds	$0.00	
Other Payables - Refund of Assessments	$0.00	
TOTAL OF ALL EXPENDITURES	$73,645.20	
Ending Balance on 8/31/26 (Receipts minus expenditures):		$705,934.21
Accounts Payable		$1,036.59
Unpaid Principal and Accrued Interest on Loan(s)		$0.00
Uncollected Assessments, not included above:		$0.00

II. The following bonds have been issued or paid during the preceeding 12 months.

None

III. The following work has been performed during the proceeding year:

A. Project Description:

B. Location of Project:

C. Cost of Project: $

Inspection Report: See attached inspection report form

I certify that the information contained in this annual report is true.

Signature of Chairman: Alan Jasperson	Date: 11-3-2026
Name of Chairman: Alan Jasperson	

Yorkville Raymond Farm Drainage District

Expenditures for District Activities:

Spraying	$0.00
Engineering	$48,643.36
Beaver Dam Clearing	$0.00
Insurance for Board	$499.00
Attorney Fees	$18,561.75
Administrative Fees	$1,850.24
Attorney Costs	$396.91
Commissioner Fees	$1,990.94
WI Drainage Dues	$0.00
Outside Legal Fees	$1,593.00
Accounting	$0.00
Website	$110.00
TOTAL:	**$73,645.20**

Assets as of 8/31/26:

Community State Bank		
	Regular Checking/CD's	$705,934.21
	Outstanding Checks	$1,036.59
TOTAL:		**$706,970.80**

Uncollected Assessments as of 8/31/26:

$0.00

TOTAL OF ASSETS, LIABILITIES & UNCOLLECTED ASSESSMENTS AS OF 8/31/26

Assets on Hand	$706,970.80
Outstanding Debts - Loans	$0.00
Uncollected Assessments	$0.00
TOTAL:	**$706,970.80**

Yorkville - Raymond Drainage
Transaction Detail by Account
September 2025 through August 2026

Type	Date	Num	Name	Memo	Account	Class	Amount
Commissioner Fees							
Check	04/14/2026	1915	John Vyvyan	2025 Commissioner Fees	Commissioner Fees	Commissi...	360.00
Check	05/18/2026	1917	Matthew Rowntree	2025 Commissioner Fees	Commissioner Fees	Commissi...	250.00
Check	06/23/2026	1922	Alan Jasperson	2025 Commissioner Fees	Commissioner Fees	Commissi...	1,280.00
Check	06/23/2026	1922	Alan Jasperson	Mileage	Commissioner Fees	Commissi...	100.94
Total Commissioner Fees							1,990.94
Engineering							
Check	08/24/2026	1927	Nielsen Madsen & Ba...	Inv. #46211, Prof. Services thru 8/...	Engineers	Engineering	1,036.59
Check	11/10/2025	1901	Nielsen Madsen & Ba...	Inv. 45190, September	Engineers	Engineering	1,834.50
Check	11/26/2025	1903	Nielsen Madsen & Ba...	Inv. 45330, October	Engineers	Engineering	825.13
Check	12/05/2025	1905	Nielsen Madsen & Ba...	Inv. 45447, thru 12/2/25	Engineers	Engineering	496.50
Check	01/09/2026	1907	Nielsen Madsen & Ba...	Inv. 45561, Professional Services ...	Engineers	Engineering	3,512.80
Check	02/18/2026	1910	Nielsen Madsen & Ba...	Inv. 45657	Engineers	Engineering	1,155.00
Check	03/10/2026	1911	Nielsen Madsen & Ba...	Inv. 45709, February 2026	Engineers	Engineering	9,718.75
Check	04/14/2026	1914	Nielsen Madsen & Ba...	Inv. 45788, thru 4/3/26	Engineers	Engineering	10,555.78
Check	05/20/2026	1919	Nielsen Madsen & Ba...	Inv. 45871, thru 4-30-26	Engineers	Engineering	9,145.67
Check	06/08/2026	1920	Nielsen Madsen & Ba...	Inv. 45913, through 5/31/26	Engineers	Engineering	3,714.39
Check	07/29/2026	1924	Nielsen Madsen & Ba...	Inv. 46031, through 6/30/26	Engineers	Engineering	5,483.75
Check	09/18/2025	1898	Nielsen Madsen & Ba...	Inv. No. 45035	Engineers	Engineering	649.50
Check	01/15/2026	1909	Racine County	Shoreland Contract Lateral No. 5	Engineers	Engineering	250.00
Check	01/15/2026	1909	Racine County	Zoning Permit Lateral No. 5	Engineers	Engineering	265.00
Total Engineering							48,643.36
Insurance							
Check	04/14/2026	1913	Dross Countryside Ins...	Policy Renewal 2026-2027	Insurance	Insurance	499.00
Total Insurance							499.00
Legal & Admin Fees							
Admin Fees							
Check	09/18/2025	1900	Knuteson, Hinkston &...	CMF	Administrative Fees	Legal & A...	342.24
Check	12/09/2025	1906	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	473.00
Check	01/09/2026	1908	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	198.00
Check	03/10/2026	1912	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	63.00
Check	03/10/2026	1912	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	117.00
Check	04/14/2026	1916	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	162.00
Check	05/18/2026	1918	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	234.00
Check	06/08/2026	1921	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	18.00
Check	07/29/2026	1925	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	234.00
Check	08/24/2026	1928	Knuteson, Hinkston &...	LF/ABL	Administrative Fees	Legal & A...	9.00
Total Admin Fees							1,850.24
Attorney Costs							
Check	12/09/2025	1906	Knuteson, Hinkston &...	Atty. Costs	Costs	Legal & A...	77.42
Check	07/29/2026	1925	Knuteson, Hinkston &...	Certified Mailing to UG	Costs	Legal & A...	8.86
Check	06/08/2026	1921	Knuteson, Hinkston &...	Notice Publication/Mailings	Costs	Legal & A...	310.63
Total Attorney Costs							396.91
Attorney Fees							
Check	09/18/2025	1900	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	625.50
Check	12/09/2025	1906	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	4,236.00
Check	01/09/2026	1908	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	1,356.75
Check	03/10/2026	1912	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	846.00
Check	03/10/2026	1912	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	1,307.25
Check	04/14/2026	1916	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	2,625.75
Check	05/18/2026	1918	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	2,385.00
Check	06/08/2026	1921	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	3,262.50
Check	07/29/2026	1925	Knuteson, Hinkston &...	MRH	Legal Fees	Legal & A...	1,917.00
Total Attorney Fees							18,561.75
Outside Legal Fees							
Check	11/26/2025	1902	Stafford Rosenbaum, ...	Inv. 1317226, Calculation of Drain...	Other Legal Fees	Legal & A...	501.50
Check	06/23/2026	1923	Stafford Rosenbaum, ...	Inv. 211390, Calculation of Draina...	Other Legal Fees	Legal & A...	236.00
Check	07/29/2026	1926	Stafford Rosenbaum, ...	Inv. 212349, through 7/1/26	Other Legal Fees	Legal & A...	236.00
Check	09/18/2025	1899	Stafford Rosenbaum, ...	Legal Fees for Union Grove Dispute	Other Legal Fees	Legal & A...	619.50
Total Outside Legal Fees							1,593.00
Total Legal & Admin Fees							22,401.90
Website							
Check	12/03/2025	1904	Briar Rose Marketing ...	Inv. 1049, Annual Hosting Fee, D...	Website	Website	110.00
Total Website							110.00

Yorkville - Raymond Drainage
Transaction Detail by Account
September 2025 through August 2026

Type	Date	Num	Name	Memo	Account	Class	Amount
Unclassified							
Check	03/11/2026	ACH	Yorkville/Raymond	Invest in 7 mo. CD, 2.85%, Matur...	ASK MY ACCOUNTA...		325,000.00
Check	12/29/2025	ACH	Yorkville/Raymond	Invest in CD, 7 Months @ 2.85%, ...	ASK MY ACCOUNTA...		325,000.00
Total unclassified							650,000.00
TOTAL							**723,645.20**

RACINE COUNTY'S INSPECTION REPORT

1. Type of Inspection: [X] Annual [ ] Major Storm [ ] Site

2. Date of Inspection: 8-11-26 / 9-2-26

3. Drainage District Name or Number: Yorkville - Raymond

4. Location of Damage or Complaint: T_____N R_____E Section_____

5. Name of person(s) making complaint or accompanying the Inspection:
Jim Fox

6. Description of Damage (if any):
Erosion of banks, sediment is restricting flow
Untreated water from treatment plant being pumped
in our ditch during heavy rain events. Many
complaints about Union Grove Not paying there fair
share.

7. Repairs Proposed or Action to be Taken by Board:
1. First priority, get ditch cleaned out
2. Check to see if there is a solution to the untrea
Water being allow in our ditch or possible Line
3. Discuss whether we can legally force Union Gro
to have retention basins inspected by engineer
and restore to design if needed!
4. Win the legal battle with Union Grove, assessme
5. Need to spray banks before they get out of contr

8. Inspector(s):

Print Name: John Vyvyan

Signature: John Vyv

Print Name: _____

Signature: _____